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2014 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	97	Median	97.47
Total Sales Price	\$4,014,448	Mean	102.52
Total Adj. Sales Price	\$4,057,563	Wgt. Mean	96.10
Total Assessed Value	\$3,899,205	Average Assessed Value of the Base	\$28,417
Avg. Adj. Sales Price	\$41,831	Avg. Assessed Value	\$40,198

Confidence Interval - Current

95% Median C.I	95.74 to 98.59
95% Wgt. Mean C.I	92.44 to 99.75
95% Mean C.I	94.83 to 110.21
% of Value of the Class of all Real Property Value in the	5.62
% of Records Sold in the Study Period	4.79
% of Value Sold in the Study Period	6.78

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	103	98	97.61
2012	95	97	97.18
2011	120	97	97
2010	136	97	97

2014 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	13	Median	97.22
Total Sales Price	\$984,750	Mean	100.86
Total Adj. Sales Price	\$984,750	Wgt. Mean	99.19
Total Assessed Value	\$976,770	Average Assessed Value of the Base	\$89,152
Avg. Adj. Sales Price	\$75,750	Avg. Assessed Value	\$75,136

Confidence Interval - Current

95% Median C.I	90.82 to 111.35
95% Wgt. Mean C.I	90.91 to 107.46
95% Mean C.I	88.89 to 112.83
% of Value of the Class of all Real Property Value in the County	3.40
% of Records Sold in the Study Period	3.32
% of Value Sold in the Study Period	2.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	16		99.81
2012	16		103.25
2011	14		97
2010	13	96	96

2014 Opinions of the Property Tax Administrator for Nuckolls County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2014.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Nuckolls County

For the current assessment year, Nuckolls County (Nuckolls) conducted a market analysis of the residential parcels in the county to determine the valuation of residential properties. All rural parcels in the eastern half of the county were reviewed. This consisted of a physical visit to each property with a record card copy, inspecting all property, and taking pictures. All improvements in the eastern half of the county were re-measured as well.

All sales were reviewed by Nuckolls and a spreadsheet analysis of all sales within the study period was completed.

In addition, all pickup work was completed by Nuckolls, as were onsite inspections of new sales and any remodeling or new construction.

2014 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:																		
	Assessor, staff & Stanard Appraisal																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	<p>Cost Approach-entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.</p>																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	Nuckolls uses tables developed for them																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes, as revaluations for each group are completed																		
6.	Describe the methodology used to determine the residential lot values?																		
	Front Footage																		

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2013	2007	2013
	2	2012	2007	2012
	3	2013	2007	2013
	4	2012	2007	2012
	5	2012	2007	2012
	6	2012	2007	2012
	7	2011	2007	2011
	8	2013	2007	2013
Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.				

2014 Residential Correlation Section for Nuckolls County

County Overview

Nuckolls County (Nuckolls) was founded in 1860 and named for brothers Lafayette and Stephen Nuckolls. Both were early settlers, with Lafayette a member of the first Nebraska territorial legislature and Stephen a banker and businessman. Nuckolls is located in the south central portion of the State of Nebraska (State). The counties of Thayer, Webster, Clay, as well as the State of Kansas, abut Nuckolls, which has a total area of 575 miles and 4,438 residents, per the Census Bureau's Quick Facts, of which 77.4% are homeowners. Since the State began monitoring county population growth, Nuckolls has experienced a 1.4% decrease between 2010's population of 4,500 and the present. Per the US Census, there are 2,457 housing units in Nuckolls. Towns include Hardy, Lawrence, Nelson, Nora, Oak, Ruskin, and Superior, with Superior being the most populous at 2,397. Notable people with connections to Nuckolls include screenwriter and author Lewis Hunter.

In total, there are 2,343 residential parcels in Nuckolls.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Nuckoll's statistical analysis revealed 98 residential sales in the 8 valuation groupings, a 5% decrease in qualified sales from the prior year. This sample is large enough to be evaluated for measurement purposes. Valuation Group 1, Nelson, has a Coefficient of Dispersion (COD) of 7.40. Because this group was inspected for assessment year 2013, there is not only a greater likelihood that sold and unsold properties would be valued in the same relation, but an actual expectation that that would be the result of the inspection. The stratification by valuation groupings reveals 3 groups have sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Nuckoll's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

2014 Residential Correlation Section for Nuckolls County

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Nuckolls revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Nuckolls created an inspection and review plan approximately 9 years ago. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, all residential parcels in the eastern portion of the county were inspected and reviewed, amounting to 504 improved residential properties. Based on both Nuckoll's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for residential property within Nuckolls is 97% of market value.

2014 Commercial Assessment Actions for Nuckolls County

For the current assessment year, Nuckolls County (Nuckolls), performed a statistical analysis to determine if an assessment adjustment was necessary.

All sales were reviewed by Nuckolls and a spreadsheet analysis of all sales within the study period was completed.

In addition, all pickup work was completed by Nuckolls, as were onsite inspections of new sales and any remodeling or new construction.

2014 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:																		
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2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	<p>Cost Approach-entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach-the contract appraiser will use if there is sufficient info available</p>																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Gather information to determine the best approach for each property with the contract appraiser																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	The County develops their depreciation tables with the aid of the contract appraiser.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes, as needed by the contract appraiser.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Lot values are determined using square footage.																		

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2010	2007	2010
	2	2010	2007	2010
	3	2010	2007	2010
	4	2010	2007	2010
	5	2010	2007	2010
	6	2010	2007	2010
	7	2010	2007	2010
	8	2010	2007	2010
Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.				

2014 Commercial Correlation Section for Nuckolls County

County Overview

The majority of the commercial properties in Nuckolls County (Nuckolls) convene in and around Superior, the largest city in Nuckolls. The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs.

74.5% of the residents living in Nuckolls also work in Nuckolls. 1,212 people are employed in Nuckolls (U.S. Census Bureau, Local Employment Dynamics) and, per the Nebraska Department of Labor, there is an expected 5.5% job growth increase in years 2010-2020. Among the top employers in Nuckolls are Brodstone Memorial Hospital, Superior-Good Samaritan Society, Ideal Market, Mid-Nebraska Individual Service, and Superior Public Schools (Nebraska Department of Labor). Nuckolls contains 3 grocery stores, 4 full-service restaurants, and 3 gas stations (city-data.com). The Superior City Hall and Auditorium is listed on the Register of Historic Places, as is the Lawrence Opera House.

In total, there are 172 nonfarm establishments located in Nuckolls, per the 2007 Survey of Business Owners, and 302 commercial parcels.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Nuckolls's statistical analysis revealed 13 commercial sales, a 19% decrease in qualified sales from the prior year. While the overall statistics are in range, neither the valuation groupings nor occupancy code groupings has a large enough sample to measure reliably.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Nuckolls's actions occurred in 2013 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To

2014 Commercial Correlation Section for Nuckolls County

qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Nuckolls revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Nuckolls created an inspection and review plan approximately nine years ago. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. Because Nuckolls inspects all of their commercial property in one year and the latest inspection and review occurred in the last five years, no commercial parcels were inspected as part of Nuckolls's inspection and review cycle. For the current assessment year, all residential parcels in the eastern portion of the county were inspected and reviewed, amounting to 504 improved residential properties. Based on both Nuckoll's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

The sale information for the commercial class of property alone is not reliable enough to indicate a level of value. However, based on the sale information coupled with other information such as Nuckoll's acceptable assessment practices, it has been determined that Nuckolls has achieved an acceptable level of value at the statutory level of 100%.

2014 Agricultural Assessment Actions for Nuckolls County

For the current assessment year, Nuckolls County (Nuckolls) reviewed the land use throughout the county, using the newest imagery available, in preparation to verify changes with land owners and conduct visual inspections, if needed. Visual inspections included a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

Nuckolls continued to work with GIS, fine-tuning parcel boundaries in the county.

The assessor analyzed the market area for Nuckolls, looking for discernable geographic or general soil association differences, which would warrant additional market areas to be created. The determination was that there were no such differences.

A spreadsheet analysis of all usable sales within the study period was completed, analyzing Nuckolls's market area.

Finally, all agricultural land in Nuckolls was updated with the values, as set.

2014 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:				
	Assessor, staff & Stanard Appraisal				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Nuckolls County has one ag market area-no substantial countywide economic differences have been determined</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Nuckolls County has one ag market area-no substantial countywide economic differences have been determined
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1	Nuckolls County has one ag market area-no substantial countywide economic differences have been determined				
3.	Describe the process used to determine and monitor market areas.				
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	No differences have been determined in Nuckolls. Reviews land usage annually; reviews hunting leases if available.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	The county monitors and reviews all sales, looking for potential outside influences such as investors and sale location.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	N/A				

Nuckolls County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5,600	5,600	4,560	3,950	3,860	3,860	3,860	3,860	5,098
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Fillmore	1	5,900	5,800	5,700	5,600	5,300	N/A	4,900	4,750	5,675
Thayer	1	5,950	5,950	5,700	5,275	4,900	4,702	4,650	4,650	5,571
Webster	1	4,075	4,075	4,075	3,975	3,955	3,955	3,930	3,930	4,005

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2,660	2,660	2,171	2,173	2,025	2,025	2,025	2,025	2,442
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Fillmore	1	3,555	3,515	3,415	3,365	3,214	N/A	2,922	2,855	3,405
Thayer	1	3,900	3,900	3,550	3,450	3,190	3,000	3,000	2,950	3,581
Webster	1	2,105	2,105	1,915	1,800	1,800	1,800	1,745	1,745	1,947

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,090	1,109	945	1,114	1,125	368	1,123	1,054	1,074
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Fillmore	1	1,260	1,240	1,180	1,120	1,107	N/A	1,000	1,000	1,087
Thayer	1	1,409	1,625	1,371	1,342	1,416	1,283	1,379	1,268	1,364
Webster	1	880	880	880	880	880	880	880	880	880

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Nuckolls County

County Overview

Nuckolls County (Nuckolls) is a county with a 43% dry/35% grass land composition that lies in the South Central portion of the State of Nebraska (Nebraska). It falls within both the Little Blue and Lower Republican Natural Resource Districts (NRD), which saw 10 water applications and 73 new wells in Nuckolls for the current assessment year, bringing their total well count to 1,461 (DNR Monthly Apps). Per the most recent United States Department of Agriculture (USDA) Census of Agriculture, there are 405 farms in Nuckolls, totaling 307,096 acres. When weighed against the rest of Nebraska, Nuckolls ranks seventh in fruits, tree nuts, and berries, seventh in sorghum for grain, fourteenth in sheep and lambs, and nineteenth in goats, respectively. Row crop production remains the predominant agricultural use in Nuckolls.

Description of Analysis

For 2014, the county assessor analyzed Nuckolls as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant more than one market area.

A review of Nuckolls's statistical analysis revealed 57 qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2014 assessment level was estimated by Nuckolls and then measured against their sale prices. The results of this analysis conveyed that Nuckolls fell not only into the acceptable overall median range at 69.26%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

Sales Qualification

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Nuckolls revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

2014 Agricultural Correlation Section for Nuckolls County

Equalization and Quality of Assessment

After first ensuring that Nuckolls measured at an appropriate level for their market area, the county's resulting values were then compared with the average assessed values of the comparative counties to confirm equalization. In comparing the average assessed values by LCG of Nuckolls to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Nuckolls created an inspection and review plan approximately 9 years ago. This allows for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific geographic areas were inspected and reviewed, amounting to approximately one-sixth of all agricultural parcels. Based on both Nuckoll's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Nuckolls is 69%.

65 Nuckolls**RESIDENTIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 97
 Total Sales Price : 4,014,448
 Total Adj. Sales Price : 4,057,563
 Total Assessed Value : 3,899,205
 Avg. Adj. Sales Price : 41,831
 Avg. Assessed Value : 40,198

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 103
 COD : 18.32
 PRD : 106.68

COV : 37.67
 STD : 38.62
 Avg. Abs. Dev : 17.86
 MAX Sales Ratio : 396.00
 MIN Sales Ratio : 21.20

95% Median C.I. : 95.74 to 98.59
 95% Wgt. Mean C.I. : 92.44 to 99.75
 95% Mean C.I. : 94.83 to 110.21

*Printed:3/24/2014 4:33:24PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	16	98.42	102.01	96.28	07.63	105.95	80.81	164.25	96.30 to 102.85	52,311	50,366
01-JAN-12 To 31-MAR-12	21	94.84	96.55	95.81	13.99	100.77	51.93	145.17	93.14 to 99.86	31,507	30,187
01-APR-12 To 30-JUN-12	7	97.47	109.00	100.75	17.17	108.19	85.57	151.58	85.57 to 151.58	58,323	58,761
01-JUL-12 To 30-SEP-12	16	97.86	103.89	96.21	15.80	107.98	70.84	156.13	88.53 to 124.10	46,591	44,823
01-OCT-12 To 31-DEC-12	8	95.61	98.55	92.79	24.74	106.21	29.65	132.93	29.65 to 132.93	37,814	35,086
01-JAN-13 To 31-MAR-13	2	108.91	108.91	114.99	07.81	94.71	100.40	117.42	N/A	17,500	20,123
01-APR-13 To 30-JUN-13	12	96.65	99.44	96.58	09.83	102.96	82.46	164.00	91.95 to 98.78	39,875	38,510
01-JUL-13 To 30-SEP-13	15	95.75	110.68	92.98	43.46	119.04	21.20	396.00	81.71 to 115.34	39,281	36,524
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	60	97.55	101.41	96.83	13.28	104.73	51.93	164.25	95.05 to 98.99	44,206	42,805
01-OCT-12 To 30-SEP-13	37	96.70	104.31	94.71	26.63	110.14	21.20	396.00	92.35 to 99.80	37,979	35,971
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	52	96.59	100.79	96.47	16.80	104.48	29.65	156.13	94.11 to 99.38	40,728	39,291
<u>ALL</u>	97	97.47	102.52	96.10	18.32	106.68	21.20	396.00	95.74 to 98.59	41,831	40,198

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	97.86	100.87	100.12	07.40	100.75	81.06	140.20	94.86 to 99.49	26,386	26,417
02	7	97.55	107.96	99.71	20.02	108.27	67.45	145.17	67.45 to 145.17	13,271	13,233
03	13	96.60	117.75	97.06	28.72	121.32	81.71	396.00	86.37 to 98.02	46,077	44,724
04	2	133.57	133.57	133.23	23.00	100.26	102.85	164.29	N/A	12,858	17,130
06	5	92.63	90.72	73.33	19.10	123.71	50.26	124.10	N/A	23,580	17,291
07	47	98.59	101.19	99.62	17.28	101.58	21.20	164.25	93.30 to 99.86	46,506	46,330
08	7	83.20	81.05	82.11	20.87	98.71	29.65	113.82	29.65 to 113.82	87,731	72,038
<u>ALL</u>	97	97.47	102.52	96.10	18.32	106.68	21.20	396.00	95.74 to 98.59	41,831	40,198

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	97	97.47	102.52	96.10	18.32	106.68	21.20	396.00	95.74 to 98.59	41,831	40,198
06											
07											
<u>ALL</u>	97	97.47	102.52	96.10	18.32	106.68	21.20	396.00	95.74 to 98.59	41,831	40,198

65 Nuckolls**RESIDENTIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 97	MEDIAN : 97	COV : 37.67	95% Median C.I. : 95.74 to 98.59
Total Sales Price : 4,014,448	WGT. MEAN : 96	STD : 38.62	95% Wgt. Mean C.I. : 92.44 to 99.75
Total Adj. Sales Price : 4,057,563	MEAN : 103	Avg. Abs. Dev : 17.86	95% Mean C.I. : 94.83 to 110.21
Total Assessed Value : 3,899,205			
Avg. Adj. Sales Price : 41,831	COD : 18.32	MAX Sales Ratio : 396.00	
Avg. Assessed Value : 40,198	PRD : 106.68	MIN Sales Ratio : 21.20	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	9	98.50	138.41	127.96	45.61	108.17	83.20	396.00	94.11 to 145.17	3,156	4,038
Less Than 15,000	30	98.68	112.90	109.74	31.38	102.88	21.20	396.00	95.75 to 117.05	7,243	7,949
Less Than 30,000	47	97.55	109.55	106.16	26.19	103.19	21.20	396.00	94.86 to 102.85	11,888	12,621
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	88	97.41	98.85	95.87	15.46	103.11	21.20	164.29	94.86 to 98.59	45,786	43,896
Greater Than 14,999	67	96.60	97.87	95.33	12.31	102.66	29.65	164.25	93.14 to 98.16	57,317	54,638
Greater Than 29,999	50	97.05	95.91	94.49	10.94	101.50	29.65	164.25	94.35 to 98.59	69,977	66,121
<u>Incremental Ranges</u>											
0 TO 4,999	9	98.50	138.41	127.96	45.61	108.17	83.20	396.00	94.11 to 145.17	3,156	4,038
5,000 TO 14,999	21	98.86	101.97	107.00	25.25	95.30	21.20	164.29	94.86 to 124.10	8,995	9,625
15,000 TO 29,999	17	92.66	103.65	103.89	16.59	99.77	81.06	151.58	90.31 to 119.19	20,085	20,865
30,000 TO 59,999	24	97.47	96.07	95.01	15.44	101.12	29.65	164.25	93.14 to 99.16	40,530	38,505
60,000 TO 99,999	18	97.45	97.18	96.85	07.21	100.34	70.84	125.94	92.82 to 99.86	76,992	74,566
100,000 TO 149,999	6	95.23	94.71	94.59	03.16	100.13	88.53	98.78	88.53 to 98.78	119,250	112,798
150,000 TO 249,999	2	86.00	86.00	85.44	06.03	100.66	80.81	91.18	N/A	212,380	181,463
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	97	97.47	102.52	96.10	18.32	106.68	21.20	396.00	95.74 to 98.59	41,831	40,198

65 Nuckolls**COMMERCIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 13
 Total Sales Price : 984,750
 Total Adj. Sales Price : 984,750
 Total Assessed Value : 976,770
 Avg. Adj. Sales Price : 75,750
 Avg. Assessed Value : 75,136

MEDIAN : 97
 WGT. MEAN : 99
 MEAN : 101
 COD : 13.21
 PRD : 101.68

COV : 19.64
 STD : 19.81
 Avg. Abs. Dev : 12.84
 MAX Sales Ratio : 147.23
 MIN Sales Ratio : 58.97

95% Median C.I. : 90.82 to 111.35
 95% Wgt. Mean C.I. : 90.91 to 107.46
 95% Mean C.I. : 88.89 to 112.83

*Printed:3/24/2014 4:33:25PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	2	100.86	100.86	106.54	09.07	94.67	91.71	110.00	N/A	18,500	19,710
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	1	90.82	90.82	90.82	00.00	100.00	90.82	90.82	N/A	110,000	99,900
01-OCT-11 To 31-DEC-11	2	121.88	121.88	131.30	20.80	92.83	96.53	147.23	N/A	43,750	57,443
01-JAN-12 To 31-MAR-12	1	99.06	99.06	99.06	00.00	100.00	99.06	99.06	N/A	64,750	64,140
01-APR-12 To 30-JUN-12	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	76,000	67,480
01-JUL-12 To 30-SEP-12	3	111.35	107.21	102.95	04.74	104.14	97.22	113.07	N/A	57,833	59,538
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	18,000	19,745
01-JUL-13 To 30-SEP-13	2	77.85	77.85	93.92	24.25	82.89	58.97	96.72	N/A	209,000	196,293
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	3	91.71	97.51	94.78	06.97	102.88	90.82	110.00	N/A	49,000	46,440
01-OCT-11 To 30-SEP-12	7	99.06	107.61	105.82	12.85	101.69	88.79	147.23	88.79 to 147.23	57,393	60,731
01-OCT-12 To 30-SEP-13	3	96.72	88.46	94.57	17.48	93.54	58.97	109.69	N/A	145,333	137,443
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	96.53	111.53	108.75	19.48	102.56	90.82	147.23	N/A	65,833	71,595
01-JAN-12 To 31-DEC-12	5	99.06	101.90	98.72	07.75	103.22	88.79	113.07	N/A	62,850	62,047
<u>ALL</u>	13	97.22	100.86	99.19	13.21	101.68	58.97	147.23	90.82 to 111.35	75,750	75,136

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
03	1	91.71	91.71	91.71	00.00	100.00	91.71	91.71	N/A	7,000	6,420
05	2	104.90	104.90	97.33	07.80	107.78	96.72	113.07	N/A	201,000	195,633
06	1	147.23	147.23	147.23	00.00	100.00	147.23	147.23	N/A	60,000	88,340
07	8	96.88	95.42	94.59	12.01	100.88	58.97	111.35	58.97 to 111.35	56,375	53,326
08	1	99.06	99.06	99.06	00.00	100.00	99.06	99.06	N/A	64,750	64,140
<u>ALL</u>	13	97.22	100.86	99.19	13.21	101.68	58.97	147.23	90.82 to 111.35	75,750	75,136

65 Nuckolls
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 13
 Total Sales Price : 984,750
 Total Adj. Sales Price : 984,750
 Total Assessed Value : 976,770
 Avg. Adj. Sales Price : 75,750
 Avg. Assessed Value : 75,136

MEDIAN : 97
 WGT. MEAN : 99
 MEAN : 101
 COD : 13.21
 PRD : 101.68

COV : 19.64
 STD : 19.81
 Avg. Abs. Dev : 12.84
 MAX Sales Ratio : 147.23
 MIN Sales Ratio : 58.97

95% Median C.I. : 90.82 to 111.35
 95% Wgt. Mean C.I. : 90.91 to 107.46
 95% Mean C.I. : 88.89 to 112.83

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	90.82	96.99	94.76	08.28	102.35	88.79	111.35	N/A	79,833	75,650
03	10	98.14	102.02	100.61	14.05	101.40	58.97	147.23	91.71 to 113.07	74,525	74,982
04											
____ALL____	13	97.22	100.86	99.19	13.21	101.68	58.97	147.23	90.82 to 111.35	75,750	75,136

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000	1	91.71	91.71	91.71	00.00	100.00	91.71	91.71	N/A	7,000	6,420
Less Than 30,000	4	103.11	102.75	103.21	08.37	99.55	91.71	113.07	N/A	16,875	17,418
____Ranges Excl. Low \$____											
Greater Than 4,999	13	97.22	100.86	99.19	13.21	101.68	58.97	147.23	90.82 to 111.35	75,750	75,136
Greater Than 14,999	12	98.14	101.62	99.24	13.70	102.40	58.97	147.23	90.82 to 111.35	81,479	80,863
Greater Than 29,999	9	97.22	100.02	98.89	15.12	101.14	58.97	147.23	88.79 to 111.35	101,917	100,789
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999	1	91.71	91.71	91.71	00.00	100.00	91.71	91.71	N/A	7,000	6,420
15,000 TO 29,999	3	109.69	106.43	104.55	05.02	101.80	96.53	113.07	N/A	20,167	21,083
30,000 TO 59,999	3	110.00	93.44	96.81	15.87	96.52	58.97	111.35	N/A	38,167	36,950
60,000 TO 99,999	3	99.06	111.69	109.57	19.66	101.93	88.79	147.23	N/A	66,917	73,320
100,000 TO 149,999	2	94.02	94.02	93.95	03.40	100.07	90.82	97.22	N/A	107,500	100,993
150,000 TO 249,999											
250,000 TO 499,999	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	387,000	374,305
500,000 TO 999,999											
1,000,000 +											
____ALL____	13	97.22	100.86	99.19	13.21	101.68	58.97	147.23	90.82 to 111.35	75,750	75,136

65 Nuckolls
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 13	MEDIAN : 97	COV : 19.64	95% Median C.I. : 90.82 to 111.35
Total Sales Price : 984,750	WGT. MEAN : 99	STD : 19.81	95% Wgt. Mean C.I. : 90.91 to 107.46
Total Adj. Sales Price : 984,750	MEAN : 101	Avg. Abs. Dev : 12.84	95% Mean C.I. : 88.89 to 112.83
Total Assessed Value : 976,770			
Avg. Adj. Sales Price : 75,750	COD : 13.21	MAX Sales Ratio : 147.23	
Avg. Assessed Value : 75,136	PRD : 101.68	MIN Sales Ratio : 58.97	

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	76,000	67,480
344	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	387,000	374,305
352	2	101.09	101.09	97.54	10.16	103.64	90.82	111.35	N/A	81,750	79,735
353	2	103.11	103.11	101.74	06.38	101.35	96.53	109.69	N/A	22,750	23,145
406	5	97.22	92.01	93.33	12.64	98.59	58.97	113.07	N/A	44,550	41,577
444	1	110.00	110.00	110.00	00.00	100.00	110.00	110.00	N/A	30,000	33,000
477	1	147.23	147.23	147.23	00.00	100.00	147.23	147.23	N/A	60,000	88,340
<u>ALL</u>	<u>13</u>	97.22	100.86	99.19	13.21	101.68	58.97	147.23	90.82 to 111.35	75,750	75,136

65 Nuckolls**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 57	MEDIAN : 69	COV : 50.13	95% Median C.I. : 56.03 to 93.22
Total Sales Price : 38,168,978	WGT. MEAN : 63	STD : 41.47	95% Wgt. Mean C.I. : 55.57 to 71.22
Total Adj. Sales Price : 38,765,378	MEAN : 83	Avg. Abs. Dev : 31.75	95% Mean C.I. : 71.95 to 93.49
Total Assessed Value : 24,575,719			
Avg. Adj. Sales Price : 680,094	COD : 45.84	MAX Sales Ratio : 212.67	
Avg. Assessed Value : 431,153	PRD : 130.47	MIN Sales Ratio : 18.70	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	7	98.63	111.87	96.08	32.82	116.43	64.37	212.67	64.37 to 212.67	627,811	603,179
01-JAN-11 To 31-MAR-11	6	106.04	100.34	89.96	19.91	111.54	56.85	140.08	56.85 to 140.08	280,639	252,451
01-APR-11 To 30-JUN-11	4	113.21	110.00	98.69	24.15	111.46	72.65	140.93	N/A	180,075	177,715
01-JUL-11 To 30-SEP-11	2	101.70	101.70	78.08	33.14	130.25	68.00	135.40	N/A	449,750	351,150
01-OCT-11 To 31-DEC-11	7	76.23	80.17	66.62	28.06	120.34	43.14	121.82	43.14 to 121.82	436,729	290,931
01-JAN-12 To 31-MAR-12	7	88.68	91.93	89.22	30.35	103.04	55.69	142.59	55.69 to 142.59	440,286	392,830
01-APR-12 To 30-JUN-12	4	57.79	75.72	57.05	43.99	132.73	47.97	139.34	N/A	1,381,575	788,179
01-JUL-12 To 30-SEP-12	1	39.28	39.28	39.28	00.00	100.00	39.28	39.28	N/A	896,000	351,950
01-OCT-12 To 31-DEC-12	3	53.54	50.22	52.99	06.59	94.77	43.26	53.86	N/A	1,289,280	683,156
01-JAN-13 To 31-MAR-13	7	48.39	43.95	40.91	16.66	107.43	18.70	53.84	18.70 to 53.84	502,335	205,525
01-APR-13 To 30-JUN-13	3	70.86	77.19	68.86	30.38	112.10	48.06	112.65	N/A	344,600	237,283
01-JUL-13 To 30-SEP-13	6	49.68	74.99	48.92	63.04	153.29	39.99	211.96	39.99 to 211.96	1,681,281	822,437
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	19	100.89	106.76	92.88	27.76	114.94	56.85	212.67	72.65 to 133.85	405,174	376,322
01-OCT-11 To 30-SEP-12	19	69.26	81.41	66.00	38.67	123.35	39.28	142.59	55.69 to 101.40	661,126	436,368
01-OCT-12 To 30-SEP-13	19	50.91	59.99	49.36	35.63	121.54	18.70	211.96	43.26 to 53.86	973,983	480,769
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	19	94.12	95.09	78.05	27.09	121.83	43.14	140.93	68.00 to 121.82	334,775	261,283
01-JAN-12 To 31-DEC-12	15	58.27	75.76	62.10	44.12	122.00	39.28	142.59	52.63 to 93.22	891,476	553,596
<u>ALL</u>	57	69.26	82.72	63.40	45.84	130.47	18.70	212.67	56.03 to 93.22	680,094	431,153

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	57	69.26	82.72	63.40	45.84	130.47	18.70	212.67	56.03 to 93.22	680,094	431,153
<u>ALL</u>	57	69.26	82.72	63.40	45.84	130.47	18.70	212.67	56.03 to 93.22	680,094	431,153

65 Nuckolls**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 57	MEDIAN : 69	COV : 50.13	95% Median C.I. : 56.03 to 93.22
Total Sales Price : 38,168,978	WGT. MEAN : 63	STD : 41.47	95% Wgt. Mean C.I. : 55.57 to 71.22
Total Adj. Sales Price : 38,765,378	MEAN : 83	Avg. Abs. Dev : 31.75	95% Mean C.I. : 71.95 to 93.49
Total Assessed Value : 24,575,719			
Avg. Adj. Sales Price : 680,094	COD : 45.84	MAX Sales Ratio : 212.67	
Avg. Assessed Value : 431,153	PRD : 130.47	MIN Sales Ratio : 18.70	

*Printed:3/24/2014 4:33:26PM***95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	138.11	138.11	108.42	53.99	127.38	63.55	212.67	N/A	929,738	1,007,994
1	2	138.11	138.11	108.42	53.99	127.38	63.55	212.67	N/A	929,738	1,007,994
____Dry____											
County	10	70.33	78.35	76.04	35.67	103.04	43.59	142.59	48.06 to 113.09	365,255	277,735
1	10	70.33	78.35	76.04	35.67	103.04	43.59	142.59	48.06 to 113.09	365,255	277,735
____Grass____											
County	3	140.93	153.96	154.90	24.35	99.39	108.99	211.96	N/A	128,120	198,460
1	3	140.93	153.96	154.90	24.35	99.39	108.99	211.96	N/A	128,120	198,460
____ALL____	57	69.26	82.72	63.40	45.84	130.47	18.70	212.67	56.03 to 93.22	680,094	431,153

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	9	70.65	83.17	68.08	41.43	122.17	42.58	212.67	48.44 to 93.90	1,142,342	777,725
1	9	70.65	83.17	68.08	41.43	122.17	42.58	212.67	48.44 to 93.90	1,142,342	777,725
____Dry____											
County	12	74.44	87.89	81.80	42.18	107.44	43.59	142.59	48.39 to 135.40	336,920	275,590
1	12	74.44	87.89	81.80	42.18	107.44	43.59	142.59	48.39 to 135.40	336,920	275,590
____Grass____											
County	4	124.96	126.29	113.21	40.14	111.55	43.26	211.96	N/A	153,350	173,614
1	4	124.96	126.29	113.21	40.14	111.55	43.26	211.96	N/A	153,350	173,614
____ALL____	57	69.26	82.72	63.40	45.84	130.47	18.70	212.67	56.03 to 93.22	680,094	431,153

Total Real Property
Sum Lines 17, 25, & 30

Records : 5,621

Value : 1,024,115,125

Growth 5,662,245

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	289	176,320	0	0	21	2,120	310	178,440	
02. Res Improve Land	1,684	2,013,905	0	0	13	2,675	1,697	2,016,580	
03. Res Improvements	1,693	54,843,205	0	0	22	506,180	1,715	55,349,385	
04. Res Total	1,982	57,033,430	0	0	43	510,975	2,025	57,544,405	161,210
% of Res Total	97.88	99.11	0.00	0.00	2.12	0.89	36.03	5.62	2.85
05. Com UnImp Land	78	117,920	0	0	9	97,600	87	215,520	
06. Com Improve Land	272	1,611,070	0	0	13	63,765	285	1,674,835	
07. Com Improvements	278	25,816,865	0	0	18	5,845,600	296	31,662,465	
08. Com Total	356	27,545,855	0	0	27	6,006,965	383	33,552,820	1,373,450
% of Com Total	92.95	82.10	0.00	0.00	7.05	17.90	6.81	3.28	24.26
09. Ind UnImp Land	2	47,710	0	0	3	22,045	5	69,755	
10. Ind Improve Land	1	32,030	0	0	2	72,065	3	104,095	
11. Ind Improvements	1	145,295	0	0	2	986,350	3	1,131,645	
12. Ind Total	3	225,035	0	0	5	1,080,460	8	1,305,495	0
% of Ind Total	37.50	17.24	0.00	0.00	62.50	82.76	0.14	0.13	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,982	57,033,430	0	0	43	510,975	2,025	57,544,405	161,210
% of Res & Rec Total	97.88	99.11	0.00	0.00	2.12	0.89	36.03	5.62	2.85
Com & Ind Total	359	27,770,890	0	0	32	7,087,425	391	34,858,315	1,373,450
% of Com & Ind Total	91.82	79.67	0.00	0.00	8.18	20.33	6.96	3.40	24.26
17. Taxable Total	2,341	84,804,320	0	0	75	7,598,400	2,416	92,402,720	1,534,660
% of Taxable Total	96.90	91.78	0.00	0.00	3.10	8.22	42.98	9.02	27.10

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	244	0	635	879

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	87	1,433,505	0	0	2,030	590,449,590	2,117	591,883,095
28. Ag-Improved Land	14	403,065	0	0	987	278,276,660	1,001	278,679,725
29. Ag Improvements	11	125,710	0	0	1,077	61,023,875	1,088	61,149,585
30. Ag Total							3,205	931,712,405

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	2	3.82	2,865	0	0.00	0	
37. FarmSite Improvements	11	0.00	125,710	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	4.16	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	44	43.46	325,920	44	43.46	325,920	
32. HomeSite Improv Land	617	622.37	4,667,745	617	622.37	4,667,745	
33. HomeSite Improvements	648	0.00	39,221,240	648	0.00	39,221,240	
34. HomeSite Total				692	665.83	44,214,905	
35. FarmSite UnImp Land	166	376.09	219,010	166	376.09	219,010	
36. FarmSite Improv Land	796	2,682.90	1,945,905	798	2,686.72	1,948,770	
37. FarmSite Improvements	1,021	0.00	21,802,635	1,032	0.00	21,928,345	
38. FarmSite Total				1,198	3,062.81	24,096,125	
39. Road & Ditches	2,292	7,181.91	0	2,294	7,186.07	0	
40. Other- Non Ag Use	87	218.93	70,060	87	218.93	70,060	
41. Total Section VI				1,890	11,133.64	68,381,090	4,127,585

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	118.56	354,260	2	118.56	354,260

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13,595.77	20.27%	76,136,340	22.26%	5,600.00
46. 1A	31,119.41	46.40%	174,268,600	50.96%	5,600.00
47. 2A1	6,311.08	9.41%	28,778,530	8.42%	4,560.00
48. 2A	9,349.99	13.94%	36,932,480	10.80%	3,950.00
49. 3A1	1,654.79	2.47%	6,387,490	1.87%	3,860.00
50. 3A	657.51	0.98%	2,537,990	0.74%	3,860.00
51. 4A1	1,784.28	2.66%	6,887,295	2.01%	3,859.99
52. 4A	2,597.58	3.87%	10,026,660	2.93%	3,860.00
53. Total	67,070.41	100.00%	341,955,385	100.00%	5,098.45
Dry					
54. 1D1	23,530.18	14.68%	62,590,300	15.99%	2,660.00
55. 1D	71,267.02	44.46%	189,570,230	48.42%	2,660.00
56. 2D1	5,650.72	3.53%	12,270,465	3.13%	2,171.49
57. 2D	39,644.37	24.73%	86,143,960	22.00%	2,172.92
58. 3D1	3,289.64	2.05%	6,661,985	1.70%	2,025.14
59. 3D	606.58	0.38%	1,228,360	0.31%	2,025.06
60. 4D1	11,116.30	6.94%	22,511,780	5.75%	2,025.11
61. 4D	5,186.14	3.24%	10,503,010	2.68%	2,025.21
62. Total	160,290.95	100.00%	391,480,090	100.00%	2,442.31
Grass					
63. 1G1	3,146.86	2.60%	3,430,760	2.64%	1,090.22
64. 1G	11,653.19	9.64%	12,921,770	9.95%	1,108.86
65. 2G1	6,327.31	5.23%	5,980,895	4.61%	945.25
66. 2G	32,196.94	26.64%	35,878,455	27.63%	1,114.34
67. 3G1	1,102.42	0.91%	1,239,955	0.96%	1,124.76
68. 3G	828.11	0.69%	305,045	0.23%	368.36
69. 4G1	13,430.49	11.11%	15,075,965	11.61%	1,122.52
70. 4G	52,189.10	43.18%	55,005,205	42.36%	1,053.96
71. Total	120,874.42	100.00%	129,838,050	100.00%	1,074.16
Irrigated Total	67,070.41	19.23%	341,955,385	39.61%	5,098.45
Dry Total	160,290.95	45.96%	391,480,090	45.35%	2,442.31
Grass Total	120,874.42	34.66%	129,838,050	15.04%	1,074.16
72. Waste	502.14	0.14%	57,790	0.01%	115.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	42.65	0.01%	0	0.00%	0.00
75. Market Area Total	348,737.92	100.00%	863,331,315	100.00%	2,475.59

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	122.40	580,965	0.00	0	66,948.01	341,374,420	67,070.41	341,955,385
77. Dry Land	352.71	883,020	0.00	0	159,938.24	390,597,070	160,290.95	391,480,090
78. Grass	328.18	369,245	0.00	0	120,546.24	129,468,805	120,874.42	129,838,050
79. Waste	4.13	475	0.00	0	498.01	57,315	502.14	57,790
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	42.65	0	42.65	0
82. Total	807.42	1,833,705	0.00	0	347,930.50	861,497,610	348,737.92	863,331,315

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	67,070.41	19.23%	341,955,385	39.61%	5,098.45
Dry Land	160,290.95	45.96%	391,480,090	45.35%	2,442.31
Grass	120,874.42	34.66%	129,838,050	15.04%	1,074.16
Waste	502.14	0.14%	57,790	0.01%	115.09
Other	0.00	0.00%	0	0.00%	0.00
Exempt	42.65	0.01%	0	0.00%	0.00
Total	348,737.92	100.00%	863,331,315	100.00%	2,475.59

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

65 Nuckolls

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	57,216,435	57,544,405	327,970	0.57%	161,210	0.29%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	40,860,885	44,214,905	3,354,020	8.21%	674,135	6.56%
04. Total Residential (sum lines 1-3)	98,077,320	101,759,310	3,681,990	3.75%	835,345	2.90%
05. Commercial	30,953,560	33,552,820	2,599,260	8.40%	1,373,450	3.96%
06. Industrial	1,287,735	1,305,495	17,760	1.38%	0	1.38%
07. Ag-Farmsite Land, Outbuildings	20,119,270	24,096,125	3,976,855	19.77%	3,453,450	2.60%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	52,360,565	58,954,440	6,593,875	12.59%	4,826,900	3.37%
10. Total Non-Agland Real Property	150,437,885	160,783,810	10,345,925	6.88%	5,662,245	3.11%
11. Irrigated	236,549,730	341,955,385	105,405,655	44.56%		
12. Dryland	258,740,260	391,480,090	132,739,830	51.30%		
13. Grassland	88,709,535	129,838,050	41,128,515	46.36%		
14. Wasteland	62,010	57,790	-4,220	-6.81%		
15. Other Agland	68,350	0	-68,350	-100.00%		
16. Total Agricultural Land	584,129,885	863,331,315	279,201,430	47.80%		
17. Total Value of all Real Property (Locally Assessed)	734,567,770	1,024,115,125	289,547,355	39.42%	5,662,245	38.65%

June 15, 2013

3 Year Plan of Assessment- Nuckolls County

Pursuant to §77-1311.02 as amended by 2005 Neb. Laws LB263, §9 and LB 34, §64, operative date July 1, 2007, the purpose of the three-year plan is to inform the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year, and every three years to update the plan between the adoption of each three-year plan.

Nuckolls County population base is 4,500, per the 2010 Census. This is a decline from the previous Census which indicated the Counties population base at 5,057.

The Assessor's office staff consists of the assessor, deputy assessor and a part-time clerk who works two days a week. All staff works in every area: real estate, personal property, homesteads exemptions, and GIS mapping. The Assessor and Deputy Assessor attend continuing education classes, as required, to remain certified.

The assessor is responsible for filing the reports as follows:

Abstract - on or before March 19

Notice of Valuation Change - June 1

Certification of Values - on or before August 20

School District Taxable Value Report - on or before August 25

Three-year Plan of Assessment - July 31, October 31

Generate Tax Roll and deliver to Treasurer - on or before November 22

Certificate of Taxes Levied - on or before December 1

Tax list corrections- reasons

The Assessor's office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The property record cards are in good condition; include the required legal, ownership, classification codes, and valuation by year as required by regulation.

The assessor completes the 521's as they are brought from the Clerk's Office. Procedure is to change name owner on property record cards, lots and lands books, plat books, computer generated records, treasurers books, sales file and to the Department of Property Assessment and Taxation. The City of Superior and the NRDs serving Nuckolls County request data as changes are made; now this is done with computer generated information from the MIPS PC and CAMA programs. The assessor and/or contract appraiser verify sales by telephone or questionnaire. Information provided by the Department of Property Assessment and Taxation's reviewer is also helpful.

Computers- 3-Dell T3500 PC's

Current programing used-MIPS PC Administration System/CAMA/GIS Arcview

Software vendors-Mips/County Solutions LLC, GIS Workshop and ESRI

Assessment Actions Year 2013–

CAMA system data has been entered on all improvements.

Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraisers do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before March 19th deadline. The Cities of Superior and Nelson submit building permits to the Assessor's office on a regular basis. Use good assessment practices to insure acceptable levels of value, quality and uniformity

County-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. GIS Workshop developed a web site for Nuckolls County, data updated once a day by GIS Workshop. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well. Aerial photography for Nuckolls County rural sites has been completed. Complete revaluations were completed for the residential properties in Lawrence and Nelson.

Residential

Nuckolls County Assessor, Stanard Appraisal Services inc. and staff completed all pick-up work in a timely manner. The Assessor and Darrel Stanard of Stanard Appraisal Services Inc are in the continuing process of verifying all residential sales. Stanard Appraisal has completed a complete revaluation of Lawrence and Nelson residential properties. Continue with reappraisal of residential properties in the towns of Lawrence and Nelson and new values have been set for the 2013 tax year.

Commercial

Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered. Reappraisal of all Commercial property completed for 2010 tax year. MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services Inc and the Assessor are in the continuing process of verifying all the sales.

Agricultural

Nuckolls County Assessor and staff reviewed some rural property, listing any new construction. All pick-up work was completed. After spreadsheet analysis and plotting sales on a map, no potential market areas were identified. After market analysis, all irrigated values were increased an overall average of 8%, dry land values increased 21% on average and grassland values increased 5% for 2013 and other increased 15%. Continuous updates are being made to the rural property record cards. Continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide. Nuckolls County staff continues to work and update GIS Data. Parcels entered, working on land use. The aerial photography was done by GIS Workshop, Inc. New soil conversion is in place. All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

2014

Continue to budget for maintenance contract with contract appraisal service. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of

property. The County Board has a fund for GIS, continue to add to fund for maintenance of the GIS program. GIS data is being entered, aerial photography is completed in a timely manner. Do an analysis based on the RCN and sales to determine the valuation of residential properties. Utilize the CAMA system for sales analysis; continue to update programs each year. Review commercial sales, analysis for acceptable levels of quality and uniformity. Continue to correlate information for sales comparison of all properties. Utilize GIS deeded acres for future. Utilize FSA or NRD's information. Do all pick-up work to be implemented by March 19, deadline. Continue to do sales analysis of commercial sales. Take new digital photos, list and measure as necessary. Continue to do an analysis of the RCN and sales to determine the valuations and if any need for location factors to be applied. Continue with the review and pick-up work. Continue work on GIS mapping. Analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of improved rural properties, in the East ½ of the County and set new values in accordance with six-year inspection cycle.

2015

Continue to budget for maintenance contract with a contract appraisal service. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide

in all classes and subclasses of property. Complete all pick-up work, data entry in timely manner. Continue to request to add to fund for GIS maintenance. Continue to review all property as

required by statute. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Continue with the revaluation of all properties in the County. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of improved rural properties in the West ½ of the County and set new values in accordance with six-year inspection cycle.

2016

Continue to budget for maintenance contract with a contract appraisal service. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. Complete all pick-up work, data entry in a timely manner. Continue to fund GIS maintenance. Perform and complete a reappraisal of all commercial properties in Nuckolls County and set new values in accordance with the six-year inspection cycle.

Nuckolls County Assessor

Susan M Rogers

2014 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1 (2/5 time)
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$145,289
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$21,360
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$76,500
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$4,000 the rest comes out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$10,175

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS-County Solutions
2.	CAMA software:
	MIPS-County Solutions
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes-nuckolls.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and GIS Workshop assists with the software
8.	Personal Property software:
	MIPS-County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Superior and Nelson
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2014 Certification for Nuckolls County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Nuckolls County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

